

From: "Lee Hood" <lee@wtdcpa.com>
To: "William L. Gibbons (wgibbons)" <wgibbons@memphis.edu>
Date: 4/13/2018 7:07:58 AM
Subject: Re: MSCC Items
Attachments: 118041114545500391.png

Bill,

As we understood it, the pledges that Linda did not put dates on were not firm promises and were treated as 'intents' to give. As such, these were not recorded as a promise or revenue. Amounts that had dates entered were considered promises and were recorded as promises and revenue. Sometimes there is not a clear line between a true promise versus an intent.

Please call as needed to discuss.

Lee

Sent from my iPhone

On Apr 13, 2018, at 4:11 AM, William L. Gibbons (wgibbons) <wgibbons@memphis.edu> wrote:

Lee,

Below is the email I sent Kail Powers (referred to in the email to him I just sent and copied you on).

I think we are hung up on what are technically called pledges.

Bill

Sent from my iPhone

Begin forwarded message:

From: "William L. Gibbons (wgibbons)" <wgibbons@memphis.edu>
Date: April 11, 2018 at 4:55:08 PM CDT
To: Kail Powers <kpowers@wucpas.com>
Cc: Brooks Heyman <bheyman@wucpas.com>, Sharon Walker <swalker@memphiscrime.org>, Linda Russell <l russell@memphiscrime.org>
Subject: Re: MSCC Items

Kail,

Sam is emailing you the spreadsheet with the appropriate allocations. I did change the labeling of one category. You had \$502,378 for "Data Collection." I assume that is the payment to the University of Memphis. I changed it to "Research - U of M."

Sam is working on the fixed assets list.

On the PLEDGE INVOICE list, several points:

- Of course, this does NOT reflect all pledges received or paid during the fiscal year you are auditing. You were provided the entire list last Friday.
- American Residential Services' pledge of \$20,000 is listed under both accounts (one of which I assume is for MPD retention/recruitment and the other for Crime Commission general operations). We only have one \$20,000 pledge from ARS - for MPD retention/recruitment.
- The one remaining general operations pledge on the attachment is from Raymond James. By separate email, I am sending you the documentation on that pledge. The pledge was made via email for \$10,000. However, you will see from the documentation that Raymond James then reduced the amount actually paid to \$6500.
- For general operations, various other pledges are reflected through pledge cards and written agreements. (The written agreements have been provided to you,.)
- On the MPD retention/recruitment pledges, there are no donor letters per se. These pledges were obtain through one-on-one meetings, then confirmed by invoices plus cover letters. (In some cases, the MPD pledges were followed up with written agreements - from Hyde, AutoZone, and First TN in particular. (You have been provided those written agreements.)

I will out of the office the rest of the week. However, feel free to continue working with Sam.

Bill Gibbons
Executive Director
Public Safety Institute



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From: Kail Powers <kpowers@wucpas.com>
Sent: Wednesday, April 11, 2018 1:54 PM
To: William L. Gibbons (wgibbons)
Cc: Brooks Heyman
Subject: MSCC Items

Bill,

A couple of things:

I have attached an excel spreadsheet with all of the expenses. Can you update the allocation method for each type of expense? Some of the expenses relate to multiple functions. For these expenses, can you provide the percentage of expense relating to Operation Safe Community (OSC), Memphis Recruit /Retain, and Management and General? The allocation methods listed on the spreadsheet are the allocations used during fiscal year 2016. If an expense relates solely to one program, can you please specify which program?

I sent a list of fixed assets to Amy last week to see if any of the items on the list were no longer in use as of September 30, 2017. Amy said that she forwarded this list to Sharon on 4/9/18. I have also attached the list of fixed assets to this email. Could you or Sharon scan the listing and let me know if any of these assets were no longer in use as of year end?

Sharon uploaded the "PLEDGE INVOICE" document (see attached). The list of pledge receivables are on the first page of this document. However, we need support from the donor stating the purpose of the pledge. Can you provide a donor letter for these items rather than the internally created invoices in the attached document?

Please let Brooks or I know if you have any questions/concerns.

Thanks,

Kail Powers | Audit Associate

Watkins Uiberall, PLLC | Certified Public Accountants

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